IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

THURSDAY, THE 15TH FEBRUARY 2007 / 26TH MAGHA 1928

WP(C).No. 5177 of 2007(N)

PETITIONER:

SAINABEE, AGED 40, W/O.C.M.HASSAN, CHATHAKULAM VEEDU,
CHITTANDA VILLAGE, THRISSUR TALUK.

BY ADV. SRI.G.SREEKUMAR (CHELUR)
SRI.K.RAVI (PARIYARATH)
SRI.GINESH.P.

RESPONDENTS:
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1. THE DISTRICT COLLECTOR, THRISSUR, COLLECTORATE, AYYANTHOLE, THRISSUR.

2. THE REVENUE DIVISIONAL OFFICER, THRISSUR, COLLECTORATE, AYYANTHOLE, THRISSUR.

3. THE TAHSILDAR, TALAPPILLY TALUK OFFICE, WADAKKANCHERRY, P.O., THRISSUR DISTRICT.

4. THE VILLAGE OFFICER, KOTTAPURAM VILLAGE OFFICE, THRISSUR DISTRICT.

BY GOVT. PLEADER SRI. MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 15/02/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 5177 OF 2007-M

JUDGMENT

The petitioner is aggrieved by the assessment of building tax and luxury tax for her building, constructed in Chittanda in Thalappilly taluk. Ext.P1 is the assessment order concerning building tax and Ext.P2 is the order assessing luxury tax. The plinth area of the building has been assessed as 294.94 sq.metres. The petitioner filed an appeal against Exts.P1 and P2 before the Revenue Divisional Officer. The said officer dismissed the appeal by Ext.P3 order dated 6.1.2006. It is noticed in the appellate order that neither the petitioner nor her representative appeared. She filed Ext.P4 revision against Ext.P3, before the District Collector. The said revision was dismissed by the District Collector, by Ext.P6 order. This Writ Petition is filed, challenging Exts.P1, P2, P3 and P6.

2. The learned counsel for the petitioner submits that the plinth area of the building was not properly assessed. If the plinth area was correctly assessed, excluding the area occupied by the car-porch, it will come down below 278.7 sq.metres. It is also submitted that the petitioner is mainly aggrieved by the assessment of luxury tax, which is a recurring liability.

So, she prays for interfering with the impugned orders concerning luxury tax, on the ground that the plinth area is not correctly assessed.

3. The petitioner has not produced the appeal memorandum filed by her before the R.D.O. From Ext.P4 revision memorandum filed before the District Collector, I find that no such ground regarding the plinth area has been stated in it, except making a general statement that the Tahsildar wrongly assessed the plinth area of the building. The petitioner does not state what is the extent of area occupied by the car-porch and if it is deducted, what will be the balance plinth area. So, I feel that Ext.P4 was rightly dismissed by the District Collector. In the writ petition, the petitioner does not have any specific case as to how the calculation of the plinth area made by the Tahsildar is irregular. She does not give any particulars in this regard in the writ petition. In the absence of any specific pleadings and supporting materials, no purpose will be served by entertaining this writ petition. Accordingly, it is dismissed.

15th February, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/